# Navy Comptroller

**Volume XIV** 



Issue No. I—FY 2002

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Principal Deputy Assistant Secretary of the Navy (Financial Management and Comptroller) Gladys J. Commons

Editor: Agnes Crum, Naval Financial Management Career Center

### DoN Civilian Financial Management Career Program

#### Program descriptions and course dates



153 Ellyson Avenue, Suite A Bldg. 625D, Naval Air Station Pensacola, FL 32508-5245

http://www.nfmc.navy.mil

The Naval Financial Management Career Center (NFMC) was established to manage OASN(FM&C) sponsored programs and training courses for Navy and Marine Corps personnel; to coordinate developmental projects to improve financial management education and training; and to improve communication and disseminate current information within the financial management community.

NFMC consists of two program divisions (SECNAVINST 12400.5C of 17 November 2000):

Civilian Financial Management Career Program (CFMCP) Centralized Financial Management Trainee Program (CFMTP)

#### Civilian Financial Management Career Program (CFMCP)

#### **Entry-Level Financial Management Courses**

These no-cost courses are offered as self-study, or with classroom instruction by qualified instructors and subject matter experts:

Principles of Navy Budgeting (PNB)
Introduction to Navy Financial & Managerial Accounting (FMA)
Introduction to Navy Working Capital Fund (NWCF)

DoN civilian personnel in the GS-500 series at grades GS-5 through GS-11 and military personnel in the DoN financial community are eligible to take these courses. Registration procedures are listed in the following paragraphs.

#### **Scheduled Courses**

To register for these courses, complete the "Entry-Level Course Registration Form." Refer to the Naval Financial Management Career Center Entry-Level Course Schedule.

#### **Self-Study Courses**

To register for a self-study course, submit the "Entry-Level Courses Self-Study Request Form."

#### Self-Study

Offers you CD-ROMs of Entry-Level Courses

Order using the "Entry-Level Self-Study Request Form"

### **Entry-Level Course Descriptions**

#### Principles of Navy Budgeting (PNB)

This course provides an overview of the policies and procedures used to develop budgets in the DON as it relates to the Planning, Programming, Budgeting System (PPBS) cycle. The purpose of the course is to provide DON personnel general and detailed information on Navy budget procedures. The textbook provides several exercises to allow practice of procedures. The course is divided into five units, including: an introduction to the PPBS cycle and terms; identification of key budget players; history, goals, and policies of the PPBS; legislation; major programs unit identification codes; timeline; planning strategies and force structure; Program Objectives Memorandum (POM); Future Years Defense Program (FYDP); Resource Allocation Display (RAD); three phases of the programming stage; budget formulation and review process; and budget execution. The course coordinator is Mrs. Kathy Jones.

#### Introduction to Navy Financial and Managerial Accounting (FMA)

This course provides an overview of managing appropriated funds in the DON. The purpose is to introduce the broad view of financial management to understand the type of monetary data required to advance organizational goals within an uncertain environment of increased competition, exploding technology, and turbulent social and political conditions. The course is divided into 6 units, including: principles of financial management; legislation, regulations, and Navy accounting policy; general accounting principles; accounting for shore activities; financial reports for O&MN; and Fleet accounting. The course coordinator is Mr. Ace DuBose.

#### Introduction to Navy Working Capital Fund (NWCF)

This course discusses the major concepts and processes involved in the NWCF and introduces the financial operations of Navy and Marine Corps activities. The purpose is to provide participants with a basic understanding of the NWCF, its criteria, processes, and role in the budgeting process, and policies that influence the NWCF process. The course is divided into six units, including: Introduction to NWCF concepts, policies and operations; introduction to general accounting principles and applicability to the NWCF; basic cost accounting concepts, including elements of cost and expense and overhead expense; cost accounting and billing procedures and processes; budgeting for a working capital fund activity; and methods of cost control and analysis of financial statements. The course coordinator is Mr. Ace DuBose.

#### **Instructor Training**

#### **Facilitator Training Course**

This course provides classroom techniques for subject matter experts who are interested in instructing or facilitating classes. The course consists of approximately 20 hours of onsite training, four hours per day for five days. The course coordinator is Ms. Sandi Palmer.

#### **PNB Course Coordinator**

Kathy Jones, NFMC-15, DSN: 922-3972/3977 or COMM: (850) 452-3972/3977 or send an e-mail to:

jones.kathy@nfmc.navy.mil or nfmc@nfmc.navy.mil

### FMA and NWCF Course Coordinator

Ace DuBose, NFMC-11, DSN: 922-3972/3977 or COMM: (850) 452-3972/3977 or send an e-mail to:

dubose.ace@nfmc.navy.mil or nfmc@nfmc.navy.mil

#### Facilitator Course Coordinator

Sandi Palmer, NFMC-10, DSN: 922-3783 or COMM: (850) 452-3783 or send an e-mail to:

palmer.sandi@nfmc.navy.mil or

nfmc@nfmc.navy.mil

ENTRY-LEVE	L COURSE NOM	INATION FORM
Course (check one) Introduction to Navy Financial and Managerial Accounting (FMA)		Course Date:
Introduction to Navy Working Capi Principles of Navy Budgeting (PNB		Location:
Nominating Activity (Address and Office	Code):	DSN or COMM Phone Number:
Training Office Point of Contact:		DSN or COMM Phone Number:
P	LEASE TYPE OR WRITE LE	EGIBLY
Name:		
SSN, Series, Grade*:		
E-mail Address: (Required)		
Office Phone and Fax #: (DSN & Commercial)		
CONFIRMATION WILL	BE FORWARDED 2 WEEKS PI	RIOR TO CLASS START DATE.
1. If a student is from an activity other tha provide all information to ensure full consi		provide the address and phone number. Please
2. Notify the course coordinator of any neoreader, or similar services.	ed for special accommodations, i.e	., wheelchair access, sign language interpreter,
3. Submission of a nomination does not gu chance of acceptance into a class.	narantee acceptance into a class. S	ubmit your nomination early to increase your
Date Signed Signature Superv	isor/Training Office	Print or Type Name
Questions? Call NFMC at COMM: (850) 452-3903/3821, DSN: 922-3903/3821.	) 452-3972/3977, DSN: 922-397	72/3977 or send a Fax to COMM: (850)
		NFMC cannot guarantee acceptance into a class. der 9397 to keep accurate records; other course
		Revised 04-00: Previous Editions Obsolete

### Entry-Level Courses Self-Study Request Form

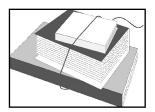
(You may request one or more courses using this form. Place a check mark on the line adjacent to the course(s) you are requesting. Please note that Entry-Level CD-ROM courses are for Windows 3.1 through Windows 98. They are not formatted for Windows NT.)

Introduction to Navy Financial and Managerial Accounting (FMA): This course provides an overview of managing appropriated funds in the Department of the Navy. The purpose is to introduce the broad view of financial management to understand the type of monetary data required to advance organizational goals within an uncertain environment of increased competition, exploding technology, and turbulent social and political conditions.
Principles of Navy Budgeting (PNB): This course provides an overview of the policies and procedures used to develop budgets in the Department of the Navy as it relates to the Planning, Programming, and Budgeting System (PPBS) cycle. The purpose of the course is to provide DON personnel general and detailed information on Navy budget procedures. The textbook provides several exercises to allow practice of procedures.
Introduction to Navy Working Capital Fund (NWCF): This course discusses the major concepts and processes involved in the Navy Working Capital Fund and introduces the financial operations of Navy and Marine Corps activities. The purpose is to provide participants with a basic understanding of the NWCF, its criteria, processes, and role in the budgeting process, and the policies that influence the NWCF process.
applicant's Last NameFirst Name
Home Address
Street, Apartment #, City, State, and Zip Code)
Home Phone (include area code)
Command/Activity
address
(Street or PO Box #, Room or Suite #, City, State, and Zip Code)
applicant's Job Series Grade
E-mail Address
Work Phone
upervisor's Name
E-mail Address
Complete and Mail or Fax Form to: Director NFMC

153 Ellyson Avenue, Suite A Pensacola, FL 32508-5245

Fax: DSN: 922-3903/3821 COMM: (850)452-3903/3821

## Naval Financial Management Career Center FY 2002—Entry-Level Course Schedule



To register for the classes listed above, complete an *Entry Level Nomination Form* and Fax it to NFMC at: DSN: 922-3821 or COMM: (850) 452-3821.

The nomination form is located in the Navy Comptroller bulletin and on the NFMC Web site at:

#### http://www.nfmc.navy.mil

For additional information, contact NFMC at DSN: 922-3972 or COMM: (850) 452-3972.

#### FMA & NWCF Entry-Level Course Coordinator

Ace DuBose DSN: 922-3972/3977 COMM: (850) 452-3972/3977 E-mail: dubose.ace@nfmc.navy.mil

#### PNB Entry-Level Course Coordinator

Kathy Jones DSN: 922-3972/3977 COMM: (850) 452-3972/3977 E-mail: jones.kathy@nfmc.navy.mil

#### Principles of Navy Budgeting (PNB):

8-10	Jan 02	Patuxent River, MD
29-31	Jan 02	Norfolk, VA
9-11	Apr 02	Beaufort, SC
23-25	Apr 02	Quantico, VA
15-17	May 02	Washington, DC
21-23	May 02	Patuxent River, MD
18-20	Jun 02	Pensacola, FL

#### Introduction to Navy Financial & Managerial Accounting (FMA):

15-17	Jan 02	San Diego, CA
9-11	Apr 02	Jacksonville, FL
23-25	Apr 02	Beaufort, SC
7-9	May 02	Quantico, VA
21-23	May 02	Patuxent River, MD
16-18	Jul 02	Washington, DC

#### Fundamentals of the Navy Working Capital Fund (NWCF):

8-10	Jan 02	Norfolk, VA
29-31	Jan 02	Quantico, VA
23-25	Apr 02	Pensacola, FL
7-9	May 02	Washington, DC
25-27	Jun 02	Patuxent River, MD
6-8	Aug 02	Silverdale, WA
6-8	Aug 02	Washington, DC

## Mid-Level Financial Management Courses and Programs

(described in detail in SECNAVINST 12400.5C)

## Navy Working Capital Fund (NWCF) Professional Managers Course (ProCAP Course)

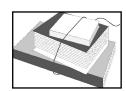
The ProCAP Course has a seminar type format which is targeted to DON financial management personnel in the 500 series, who have at least one year of managerial experience in NWCF. Civilians at the GS-9 and military personnel at the 0-2 level and above will be given priority. Field and Headquarters instructors and guest speakers from FMB and FMO facilitate this class, assisting in problem-solving exercises and discussions. Each student contributes a bona fide case study, based on actual events or circumstances. The nomination form for the ProCAP course is on the following page. At this time, no courses are planned in CY 2001. If interested in future course offerings, please complete the nomination form (on the following page) and fax it to the Course Coordinator. The nomination form also is on the Web site at:

#### http://www.nfmc.navy.mil

"Click" on the section entitled, "*Mid-Career Courses*." When sufficient numbers exist, a class will be scheduled.

#### Practical Comptrollership Course (PCC)

The PCC is a 9-day, no-cost course hosted by the U.S. NAVPGSCOL and the Naval Financial Management Career Center (NFMC). Comptrollership topics include accounting, budgeting, planning, auditing, and management evaluation and performance. Activities send nominations via the chain-of-command to the major claimant using the DD Form 1556, according to the instructions in SECNAVINST 12400.5C. The nominating activity funds travel and per diem. The major claimant must endorse and send all nominations to the course coordinator.



#### FY 2002 PCC Schedule

Class#	Location	<u>Begin</u>	End	Nomination <u>Deadline</u>
02D	Monterey CA	06 May 2002	16 May 2002	01 Mar 2002
02E	Pensacola FL	15 Jul 2002	25 Jul 2002	10 May 2002
02F	Monterey CA	19 Aug 2002	29 Aug 2002	07 Jun 2002

#### **ProCAP CourseCoordinator**

Agnes Crum, NFMC-13, DSN: 922-3962/3972 or COMM: (850) 452-3962/3972 or send an e-mail to:

crum.agnes@nfmc.navy.mil or nfmc@nfmc.navy.mil

#### **PCC Course Coordinator**

Kendall Roose, NFMC-12, DSN: 922-3977/3972 or COMM: (850) 452-3977/3972 or send an e-mail to:

roose.kendall@nfmc.navy.mil or nfmc@nfmc.navy.mil

#### PCC is online!

#### Course material entitled:

"Practical Financial Management: A Handbook of Practical Financial Management topics for the DoD Financial Manager"

Course Internet address:

http://pcc.nps.navy.mil or http://pcc.nps.navy.mil/ home.html

## Navy Working Capital Fund Professional Managers Course (ProCAP) Nomination Form

Name:		
SSN:	Code:	GS or Equivalent Grade Level/Rank:
	ad 1+ years of NWCF experience: ence and your justification for a waiver of t	Yes No. If "No," please briefly describe your financial he one year experience requirement:
Activity:		PLAD/Short Title:
Street Address	or PO Box:	
City, State, & 1	0-digit Zip Code:	
Office Phone (D	SN: & Commercial):	
Office Fax (DSN	I: & Commercial):	
E-mail address:		
		rdinator for last minute changes and
Who completed	this nomination form?	
Self		
Other	Name:	Code:Job Title:
	Office Phone (DSN: & Commercial	l):
	Office Fax (DSN: & Commercial):	
		nterpreter, reader, etc.):
nomination, substit		be ProCAP Course becomes available. At that time, you may withdraw the lass. If you accept space in the class, a DD Form 1556 is required prior
~	e: Naval Financial Management 153 Ellyson Avenue, Suite A Pensacola, FL 32508-5245	Career Center
Send this form	to: Course Coordinator Fax: DSN: 922-3903 or COMN	M: (850) 452-3903
Questions? E-mail:	Call: DSN: 922-3962 or COMN nfmc@nfmc.navy.mil	I: (850) 452-3962

Privacy Act Statement: Under the authority of Departmental Regulations and E.O. 9397, personal information is requested to screen applicants for the NWCF Professional Managers Course. Social Security Numbers will be used for record identification only. Information is used to contact course attendees during and after regular work hours regarding administrative changes. Furnishing the information is voluntary, however, failure to do so may prevent full consideration of the application.

SECNAV 12400/2 (Rev. 5-00)

#### Marine Corps Practical Comptrollership Course (MCPCC)

The MCPCC provides civilian personnel and Marine Corps officers demonstrating the capability to assume senior comptrollership responsibilities with unique hands-on comptroller skills. The one-week course includes lectures and case studies related to Marine Corps financial and resource management, including SABRS (Standard Accounting, Budgeting, and Reporting System), Program Objective Memorandum, Budget submissions, procedures, formulation, documentation, defense, intra-command fund allocation strategies, Fleet Marine Force financial management in deployed/garrison scenarios and introductions to Marine Corps Headquarters and USMC organizations. The course is instructed by field command and HQMC senior financial management personnel with lesson plans updated specifically for each course. Information on future offerings may be obtained by calling DSN: 224-4981/2539.

#### Professional Military Comptroller School (PMCS).

The PMCS is a DoD-sponsored, centrally-funded, 6-week school located at the Air University Center for Professional Development, Maxwell Air Force Base, Alabama. The school contributes to the professional development of military and civilian officials who serve, or have been selected to serve as comptrollers or other key financial management officials within the organization. Activities send nominations directly to NFMC, using the DD Form 1556, according to the instructions in SECNAVINST 12400.5C. The major claimant endorses and sends nominations to the Course Coordinator.

#### FY 2002 PMCS Schedule Class# Nomination Begin End Deadline 14 Jan 2002 22 Feb 2002 10 Dec 2001 02B02C25 Mar 2002 03 May 2002 18 Feb 2002 03 Jun 2002 12 Jul 2002 29 Apr 2002 02D05 Aug 2002 13 Sep 2002 24 Jun 2002 02E

#### SECNAV Civilian Fellowship Program in Financial Management

NFMC announces the SECNAV Civilian Fellowship Program in Financial Management in the spring each year. Nominations for the academic year are accepted in early May each year. This program is part of the Navy Civilian Financial Management Career Program. Fellowships provide an opportunity for high potential employees to participate in an intensive program of advanced study in the area of financial management for one academic year (two consecutive semesters or three consecutive quarters) at the graduate level. The program of study should enhance one's capabilities and be of benefit to the DON. Tuition, fees, and books are provided for one academic year. An average of four Fellowships are awarded each year. The ASN (FM&C) awards

#### PMCS Courses / SECNAV Fellowship Program Coordinator

Kendall Roose, NFMC-12, DSN: 922-3977/3972 or COMM: (850) 452-3977/3972 or send an e-mail to:

roose.kendall@nfmc.navy.mil or nfmc@nfmc.navy.mil Fellowships based on the recommendations of a panel composed of senior-level financial managers within the DON. Fellowship awardees are required to sign a written agreement of obligated service in advance of training. This agreement specifies that the employee will continue in service for a period equivalent to three times the length of training. For complete information regarding nominations and other requirements, review SECNAVINST 12400.5C, or contact the Program Coordinator.

## A Fellowship applicant must be: \*\*\*

- a professional financial management employee (500 series), GS-9 through GS-15, with career tenure, or a professional employee who performs duties in direct support of financial operations, such as a GS-343 Management / Program Analyst.
- at a career stage where a comprehensive, accelerated, fulltime program of study will enhance necessary job skills.
- a career civilian employee with a minimum of three years of service in financial management within the DON.
- accepted by a graduate program as a student in good standing at an accredited college or university for a full-time program of study.

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#### DoD GLFMP Program Coordinator

Kendall Roose, NFMC-12, DSN: 922-3977/3972 or COMM: (850) 452-3977/3972 or send an e-mail to:

roose.kendall@nfmc.navy.mil or

nfmc@nfmc.navv.mil

#### DoD Graduate Level Financial Management Program (DoD (GLFMP)

A centrally-funded graduate education program for DoD civilian financial management employees in Washington DC and Norfolk VA. It consists of two years off-duty study at an accredited institution. Students complete two courses per quarter for two years at which time they are eligible to apply for a Masters in Public Administration (concentration in Business Management). The program is open to DoD civilian financial management personnel in grades GS-9 and above. The ASN (FM&C) is executive agent. The program description, eligibility requirements and nomination instructions and forms are sent in August-September each year to the Military Departments which employ eligible personnel in the targeted areas. For more information, contact the Program Coordinator.

#### **Publications & Resources**

#### **NFMC Publications**

To improve communication within the DON financial management community, NFMC publishes the following educational and training materials:

Navy Comptroller
published quarterly

published quarterly as a training and education bulletin. Refer to the inside back cover of this publication for additional information.

**∠** DC Connection

published bimonthly as a newsletter containing timely financial management information from the ASN (FM&C). It is automatically distributed to the same activities that receive the Navy Comptroller.

Financial Management Guidebook for Commanding Officers (NAVSO P-3582), October 1998

a reference guide for financial managers in the DON, which is updated periodically and automatically distributed to Part 2 of the Standard Navy Distribution List (SNDL). Submit MILSTRIP requests for additional copies to:

Commanding Officer Naval Inventory Control Point - COG "I" Material 700 Robbins Avenue Bldg 1 Philadelphia PA 19120-5098

Cite Stock Number 0515-LP-011-2310

#### **USMC** Resource

Ø

Financial Guidebook for Commanders (NAVMC 2664, PCN 10001335200)

USMC-sponsored publication, informative and nondirective, which provides commanders and staff with a basic understanding of Marine Corps financial management. It is distributed to Marine commanders at all levels and is available to commands via the Marine Corps Publications System. Other requests for copies should be made to CMC(RFR), Washington, DC 20380-1775.

#### Some Recommended WWW Resources

ASN (FM&C) http://navweb.secnav.navy.mil
DFAS http://www.dfas.mil
DRMI http://www.nps.navy.mil/drmi

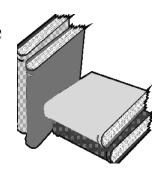
USD(C) http://www.dtic.mil/comptroller Government Financial Magement http://www.financenet.gov Acquisition & Business Magement http://www.abm.rda.hq.navy.mil

Navy Acquisition Reform http://www.acq-ref.navy.mil
Government Accounting Office http://www.gao.gov/index.htm

U.S. Code http://www.gpo.ucop.edu/info/uscode.html

DoD Links http://www.defenselink.mil

DoD FMR, 7000.14-R http://www.dtic.mil/comptroller/fmr



#### **Library Coordinator**

Ace DuBose, NFMC-11, DSN: 922-3972/3977 or COMM: (850) 452-3972/3977 or send an e-mail to:

 $\begin{array}{c} \textbf{dubose.ace@nfmc.navy.mil} \\ \textbf{or} \\ \textbf{nfmc@nfmc.navy.mil} \end{array}$ 

## **Lending Library**

The NFMC "Lending Library" consists of audio and video cassettes, self-help texts and workbook materials on topics such as: basic skill refreshers, human resources, motivational and managerial issues, as well as personal development and improvement. These materials may increase skills and attributes of the individual and enhance one's value to the organization by improving their competency level. A sample of available materials is listed below.

Reference #	Title With Description
PD-98001	How to Be a Better Trainer
	Motivation techniques
PD-98002	Finance for Nonfinancial Professionals
	Accounting verbiage, budgets, financial statements
PD-98221	Mega Memory
	Improving memory skills
PD93213	Stress Management for Professionals
	Problem-solving vs. Problem-fixing
PD93210	Personal Time Management
	Create a blueprint for your days
PD932117	Habits of Highly Effective People
	Replace unhealthy thoughts and habits
MG93415	Total Customer Service
	Shows why understanding customers is imperative

To order a "Lending Library Catalog or any library items available for checkout, **submit the "Training Material Request Form"** on the following page.

Contact the Lending Library Coordinator to borrow training materials.

## TRAINING MATERIAL REQUEST FORM

YOUR NAME:
HOME ADDRESS:  (City, State, Zip)
HOME PHONE:  HOME PORT:  DSN & COMM WORK PHONE:
ITEM NUMBER AND TITLE (List in order of preference)  FIRST CHOICE SECOND CHOICE THIRD CHOICE FOURTH CHOICE
DATE REQUEST FAXED / MAILED:  Fax request to NFMC at DSN: 922-3821 or COMM: (850) 452-3821 or send request via email to: dubose.ace@nfmc.navy.mil.

## Centralized Financial Management Trainee Program (CFMTP)

#### **CFMTP Program Manager**

Janice V. Travis, NFMC-2, at DSN: 922-3878 or COMM: (850) 452-3878 or send an e-mail to:

travis.janice@nfmc.navy.mil or nfmc@nfmc.navy.mil The CFMTP is a two-year, DON, financial management training program described in SECNAVINST 12400.5C of 17 November 2000, Subj: DON Civilian Financial Management Career Program. It ensures a continuous flow of highly qualified, college-caliber employees into the civilian financial management work force by providing centralized recruiting, funding, direct hiring, and management of Budget Analyst and Financial Analyst trainees, who are "outstanding scholars" and individuals who are eligible under the Veterans Readjustment Act (VRA). It also facilitates succession planning requirements for the future. Any shore activity employing civilians may request a trainee through its major claimant. Each year, NFMC conducts a survey of major claimants to ascertain trainee requirements, based on anticipated turnover and/or change of function or mission. An activity which "homeports" a trainee must agree to provide the trainee with comprehensive cross-series training, an Individual Development Plan (IDP), training and supervision, performance appraisals, counseling, and placement in a target position at the end of the two-year training period.

#### For Additional Information on the CFMTP

#### Major claimants

may obtain additional information by contacting the CFMTP Program Manager or by visiting the CFMTP portion of the NFMC Web site at Internet address:

http://www.nfmc.navy.mil



#### Potential applicants...

may obtain additional information or information packets by calling DSN: 922-3972, 3977, 3962, or COMM: (850) 452-3972, 3977, 3962, or by visiting the CFMTP Website at Internet address:

http://www.nfmc.navy.mil/cfmtp